

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *carbon emission disclosure*, *corporate social responsibility*, profitabilitas, dan *good corporate governance* terhadap *environmental, social, and governance* (ESG) pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia tahun 2019-2023. Jumlah sampel dalam penelitian ini adalah 126 data. Pengambilan sampel dilakukan dengan *purposive sampling*. Penelitian ini menggunakan data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia tahun 2019-2023. Data diunduh dari website resmi Bursa Efek Indonesia serta website masing-masing perusahaan. Penelitian ini menggunakan teknik analisis regresi linear berganda dengan software IBM SPSS *Statistics* 26. Hasil penelitian ini menunjukkan bahwa secara simultan *carbon emission disclosure*, *corporate social responsibility*, profitabilitas, dan *good corporate governance* berpengaruh terhadap *environmental, social, and governance* (ESG). Secara parsial *carbon emission disclosure* dan *good corporate governance* yang diproksikan dengan jumlah rapat komite audit berpengaruh terhadap *environmental, social, and governance* (ESG), sedangkan *corporate social responsibility* dan profitabilitas tidak berpengaruh terhadap *environmental, social, and governance* (ESG).

Kata Kunci: *Carbon Emission Disclosure*, *Corporate Social Responsibility*, Profitabilitas, dan *Good Corporate Governance*, *Environmental, Social, and Governance* (ESG)

ABSTRACT

This study aims to determine the effect of carbon emission disclosure, corporate social responsibility, profitability, and good corporate governance on environmental, social, and governance (ESG) in energy sector companies listed on the Indonesia Stock Exchange in 2019-2023. The number of samples in this study was 126 data. Sampling was carried out by purposive sampling. This study uses secondary data obtained from annual reports and sustainability reports in energy sector companies listed on the Indonesia Stock Exchange in 2019-2023. Data was downloaded from the official website of the Indonesia Stock Exchange and the websites of each company. This study uses multiple linear regression analysis techniques with IBM SPSS Statistics 26 software. The results of this study indicate that simultaneously carbon emission disclosure, corporate social responsibility, profitability, and good corporate governance have a significant effect on environmental, social, and governance (ESG). Partially, carbon emission disclosure and good corporate governance proxied by the number of audit committee meetings have a effect on environmental, social, and governance (ESG), while corporate social responsibility and profitability do not have a effect on environmental, social, and governance (ESG).

Keywords: carbon emission disclosure, corporate social responsibility, profitability, good corporate governance, environmental, social, and governance (ESG)